IN THE EXECUTIVE ETHICS COMMISSION OF THE STATE OF ILLINOIS

IN RE:

LYNNE TURNER)

OEIG Case #14-01146

OEIG FINAL REPORT (REDACTED)

Below is an amended final summary report from an Executive Inspector General. The General Assembly has directed the Executive Ethics Commission (Commission) to redact information from this report that may reveal the identity of witnesses, complainants or informants and "any other information it believes should not be made public." 5 ILCS 430/20-52(b).

The Commission exercises this responsibility with great caution and with the goal of balancing the sometimes-competing interests of increasing transparency and operating with fairness to the accused. In order to balance these interests, the Commission may redact certain information contained in this report. The redactions are made with the understanding that the subject or subjects of the investigation have had no opportunity to rebut the report's factual allegations or legal conclusions before the Commission.

The Commission received this report from the Governor's Office of Executive Inspector General ("OEIG") and a response from the agency in this matter. The Commission, pursuant to 5 ILCS 430/20-52, redacted the final report and mailed copies of the redacted version and responses to the Attorney General, the Governor's Executive Inspector General, and to Lynne Turner at her last known address.

The Commission reviewed all suggestions received and makes this document available pursuant to 5 ILCS 430/20-52.

FINAL REPORT

I. ALLEGATIONS

On June 10, 2014, the Office of Executive Inspector General (OEIG) received a complaint that former Illinois Department of Human Rights (IDHR) Chief Fiscal Officer (CFO) Lynne Turner inappropriately used IDHR resources for personal use. Specifically, it was alleged that Ms. Turner misused vendor accounts, a State credit card, and IDHR petty cash.¹

II. BACKGROUND

A. IDHR and Lynne Turner

¹ The complaint also alleged that Ms. Turner interfered with and gave false testimony during an IDHR internal investigation, which the OEIG did not investigate because IDHR management conducted the investigation and was thus already aware of this issue.

IDHR is responsible for administering the Illinois Human Rights Act, which prohibits various types of discrimination. IDHR has offices in Chicago, Springfield, and Marion.

Ms. Turner was IDHR's CFO from 2005 until she resigned in June 2014, and was based out of IDHR's Chicago office. As the CFO, Ms. Turner's duties and responsibilities included directing, evaluating, and supervising the professional staff of the fiscal unit; developing, planning and implementing IDHR's budget; and coordinating all fiscal and program audits. Ms. Turner's direct supervisor was Rocco Claps, who was the Director of IDHR from February 18, 2003 to June 30, 2016.

B. IDHR's Internal Investigation of Lynne Turner

On May 15, 2014, an IDHR employee complained to IDHR that Ms. Turner committed various types of misconduct. Upon learning this information, IDHR launched an internal investigation into the allegations. On June 13, 2014, Ms. Turner resigned from State employment.

IDHR's brief internal investigation discovered that Ms. Turner:

- initiated and approved the purchases of several seemingly personal items;
- opened and used a Staples account in IDHR's name using IDHR's tax-exempt status;
- used Zipcar for her personal use at IDHR's expense;
- used IDHR's Bank of America credit card for her personal use;
- received parking reimbursements to which she was not entitled; and
- was the primary withdrawer of petty cash and approved her own expenditures.

C. Illinois State Police Investigation of Lynne Turner

On July 18, 2014, IDHR notified the Illinois State Police (ISP), Division of Internal Investigation that it had discovered evidence that Ms. Turner misused IDHR funds totaling \$5,000 from 2007 through 2014. On March 26, 2015, ISP notified IDHR that following an investigation ISP determined there was a lack of evidence to substantiate a criminal allegation against Ms. Turner.

III. INVESTIGATION

The OEIG initially reviewed records of IDHR's internal investigation, and identified areas that could benefit from further investigation by the OEIG.² Specifically, the OEIG focused this investigation on Ms. Turner's use of IDHR's:

- Office Depot account;
- Staples account;
- Zipcar account;
- credit card; and

² The OEIG also later obtained and reviewed records of ISP's investigation.

• petty cash system.

The OEIG ultimately confirmed IDHR's initial findings regarding those accounts. The OEIG, however, went further by conducting a more thorough examination of documents related to each account, broadening the timeline for those documents, subpoening various corporations associated with the accounts, and seizing Ms. Turner's electronic devices for forensic analysis in order to determine whether there was any additional misconduct. Investigators also examined IDHR's existing policies to determine if they and/or a lack of oversight by IDHR management allowed Ms. Turner's misconduct to occur and continue.

Investigators reviewed numerous invoices, statements, and vouchers related to all purchases made by Ms. Turner. Investigators also examined the State and IDHR laws, rules, and policies governing the use of each of those accounts. Ms. Turner's email and calendars were reviewed dating back to her appointment as CFO in 2005 as well. Investigators also interviewed Mr. Claps and Ms. Turner.

A. Office Depot Purchases

OEIG investigators investigated the allegation that Ms. Turner used the IDHR Office Depot account to make personal purchases. Investigators physically reviewed five years of IDHR office supply invoices to determine if Ms. Turner made more personal purchases than were initially identified by IDHR's internal investigation, but did not identify anything additional.

1. Process for Procuring IDHR Office Supplies from Office Depot

According to the IDHR Fiscal Procedures Manual and the IDHR Policies and Procedures Manual, when Ms. Turner was CFO, an IDHR employee in need of office supplies would submit a Request for Office Supplies form to IDHR fiscal employee [Employee 1]. [Employee 1] would send the request to Ms. Turner, who would then sign the request to approve it and also use her signature authority to sign on behalf of Mr. Claps.³ [Employee 1] would then place the order with Office Depot. When Office Depot sent a billing invoice to IDHR, an invoice voucher was then generated, which Ms. Turner also signed. The invoice voucher was then sent to the Comptroller's Office for payment. Purchases made using IDHR's Office Depot account are tax-exempt.⁴

2. Documents Reviewed Regarding Office Depot Purchases

The OEIG reviewed documents related to the purchases made on IDHR's Office Depot account from 2011 to 2014, including all related invoices and invoice vouchers, as well as IDHR's equipment inventory. Investigators identified the following purchases of printer ink

³ OEIG investigators verified that IDHR Signature Authorization forms authorized Ms. Turner to sign various types of documents for Mr. Claps.

⁴ See 86 Ill. Adm. Code 130.2080 (providing that sales made to a governmental body are exempt from the Retailers' Occupation Tax, if the governmental body has an active exemption identification number).

cartridges from Office Depot with IDHR funds that did not match any printers that were listed on the IDHR inventory as either active or inactive:

<u>Date</u>	<u>Item</u>	<u>Price</u>
12/14/2012	2 Canon BCI-24 Black/Color Ink Cartridges	\$ 44.98
	HP 701 Black Ink Cartridges	\$ 73.98
07/11/2013	3 HP 61 Tricolor Ink Cartridges	\$ 52.83
	3 HP 61 Black Ink Cartridges	\$ 38.58
11/06/2013	2 Canon PG-240XL Black Ink Cartridges	\$ 41.98
	2 Canon PG-250XXL Black Ink Cartridges	\$ 75.98
	2 Canon CL-241XL Color Ink Cartridges	\$ 59.98
12/16/2013	5 HP 61 Black Ink Cartridges	\$ 64.30
	5 HP 61 Tricolor Ink Cartridges	\$ 88.05
	3 HP 61XL Black Ink Cartridges	\$ 79.53
	3 HP 61XL Tricolor Ink Cartridges	\$ 84.39
03/13/2014	4 Office Depot (HP 701) Black Ink Cartridges	\$133.16
	4 HP 701 Black Ink Cartridges	<u>\$147.96</u>
	Total:	\$985.70

Specifically, the inventory showed that IDHR was not in possession of any Canon printers and that the HP printers listed in the inventory did not use HP 701 or HP 61 ink cartridges.

OEIG investigators also identified the following additional Office Depot purchases made with IDHR funds that did not appear to be business related:

<u>Date</u>	<u>Item</u>		<u>Price</u>
08/15/2013	U.S. Luggage SOLO Classic 16" Ladies Laptop Tote		\$ 50.94
08/22/2013	3 Wenger Legacy 14.1" Laptop Ultra Slimcase		\$143.97
	2 Ativa Mobil-IT 17" Slim Case With Zip Front		\$134.98
08/26/2013	2 Case Logic Ultra-Portable Laptop Attaché		\$ 49.98
12/16/2013	Day-Timer Aviator 7-Ring Leather Starter Set		\$105.47
	Day-Timer Basque Wirebound Bonded Leather Binder		\$ 59.99
	Day-Timer Verona 7-Ring Leather Starter Set		\$ 89.84
		Total:	\$305.28

There were no IDHR request forms for the purchases of printer ink cartridges, laptop bags, and leather binders listed above. Many of the Office Depot invoices for the purchases had "fiscal officer" handwritten on them, and the July 11, 2013 invoice for printer ink cartridges had "for CFO" handwritten on it.

During IDHR's internal investigation, one of the leather binders was located, and it was in the possession of Ms. Turner.⁵

⁵ Only items over \$500 must be tagged and reported to Central Management Services, as well as items that are subject to theft. 44 Ill. Adm. Code 5010.210-0510.220.

3. Interview of Lynne Turner Regarding Office Depot Purchases

OEIG investigators interviewed Ms. Turner on November 12, 2015. Ms. Turner told OEIG investigators that she, Mr. Claps, and IDHR Deputy Director Bobbie Wanzo were exempt from filling out the Request for Office Supplies forms and could order supplies themselves. When Ms. Turner was asked if there was a written policy stating that upper management were exempt from following the normal procedure, she responded that it was a past practice under previous management.

Ms. Turner admitted that she ordered the Canon ink cartridges purchased on December 14, 2012 and November 6, 2013 for her personal printer. Ms. Turner said that she ordered printer ink cartridges for her personal printer that she used for business while traveling, and that she had four personal printers that she would use. Ms. Turner said that sometimes she needed to print a large volume of documents for presentations when traveling. When OEIG investigators asked Ms. Turner if she informed anybody at IDHR of this, she initially responded that she did not need to and noted that the previous CFO had done the same thing, but later stated that she informed Mr. Claps that she made ink cartridge purchases for her personal printer to be used for State business.⁶ Ms. Turner told OEIG investigators that she never used her printer for personal reasons when it contained agency ink.

When Ms. Turner was asked about an IDHR invoice voucher for the laptop bags purchased on August 22, 2013, she said IDHR had new laptops for which the bags were ordered. Ms. Turner said she may have had one of the bags but would have turned it in when she turned in her State laptop upon her resignation. Ms. Turner said that she did not make the request for the bags, and that she could not recall who requested the laptop bags. Ms. Turner stated she would never order items from Office Depot for personal use.

4. Interview of Rocco Claps Regarding Office Depot Purchases

OEIG investigators interviewed Mr. Claps on December 9, 2015. Mr. Claps stated that there was no policy in place that permitted him, Ms. Turner, or Ms. Wanzo to order supplies for themselves without going through the normal process. Mr. Claps said that he had made it clear to Ms. Turner on a previous occasion that it was not to even appear as if the executive staff had a different standard from the rest of the agency, especially at a time when staff was regularly waiting for travel reimbursement. Mr. Claps said that Ms. Turner should have sent her supply requests to him to sign because he was Ms. Turner's supervisor and that was the normal process.

Mr. Claps said that as CFO, Ms. Turner had authority to sign off for him on other employees' Office Depot supply requests, and he could not recall Ms. Turner ever giving him an Office Depot request to sign. Mr. Claps admitted that he never reviewed invoices or documents where signature authority was used to sign on his behalf. Mr. Claps told OEIG investigators that

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⁶ IDHR's equipment inventory contained no indication that Ms. Turner used a personal printer. By contrast, the inventory noted that another employee used a private property color inkjet printer and that IDHR does not pay for the ink or for the service of the device.

he had Ms. Turner's signature authority removed when he decided to place Ms. Turner on administrative leave during the IDHR internal investigation.⁷

Mr. Claps said that Ms. Turner never asked for permission to order printer ink for her personal printer and said that he was not aware that Ms. Turner was doing so. Mr. Claps said he never knew any of the previous CFOs using their own printers to conduct agency business. Mr. Claps said that during IDHR's internal investigation, Ms. Turner told him she used her personal printer for the voluminous Illinois Senate and Legislative (ISL) budget forms that needed to be brought to the legislative offices. He noted that ISL budget forms were almost always handled electronically, and that if printouts were needed they would be done in the office on the IDHR color printer. Mr. Claps added that IDHR did not make many changes to the ISL from year to year so it did not require many drafts.

Mr. Claps said he never authorized Ms. Turner to buy leather laptop bags, and that it would have been out of the ordinary for IDHR to order laptop bags because IDHR did not have very many laptops. Mr. Claps said that two leather laptop bags designed for women were ultimately located because Ms. Turner had given them to Ms. Wanzo, but Mr. Claps said that the other leather laptop bags ordered by Ms. Turner were never recovered.

Mr. Claps told OEIG investigators that he felt the Office Depot purchases were excessive and that Ms. Turner used the Office Depot account for her own personal use.

B. Staples Account

The complaint also alleged that Ms. Turner had opened an account with the office supply store Staples under IDHR's name, without authorization, and used the account to make personal purchases using IDHR's sales tax exemption. In addition to reviewing IDHR's records, investigators subpoenaed Staples for all records related to the account, including from Staples Tax Exemption Department indicating the tax exemption used for each purchase. Investigators also attempted to identify any staff or security footage from when the items were picked up, but were unable to given the amount of time that had passed.

1. Documents Reviewed Regarding the Staples Account

OEIG investigators reviewed documentation related to Ms. Turner's opening and use of the Staples account, including all invoices and statements. Investigators verified that Ms. Turner opened a tax-exempt Staples account in August 2009, using IDHR's Federal Taxpayer ID Number. The documents reviewed indicated that in 2009 and 2010, IDHR fiscal employee [Employee 1] used the Staples account to purchase various office supplies and equipment. The invoices for those items indicated that they were to be shipped to [Employee 1] at the IDHR office. Those purchases also had corresponding IDHR invoice vouchers.

⁷ Investigators verified that on May 20, 2014, Mr. Claps emailed the Office of the Comptroller requesting that Ms. Turner be removed from signing authority on his behalf immediately.

However, the documents also reflect that beginning in 2011, Ms. Turner used the IDHR Staples account to purchase the following items, which were shipped to the Staples store at 7554 S. Stony Island, Chicago, Illinois:

<u>Date</u>	<u>Item</u>	Pr	<u>ice</u>	Pickup person
01/06/2011	HP 56/57 Ink	\$	57.99	[Daughter 1]
	HP 640 Fax	\$	89.98	
	Brother DCP-7040 Copier	\$	179.99	
05/18/2011	Brother TN360 Toner	\$	67.99	[Daughter 1]
07/11/2011	Brother TN360 Toner	\$	67.99	[Daughter 1]
12/20/2011	HP-2000-369NR Laptop	\$	379.99^{8}	Lynne Turner
	2YR Laptop \$400-699.9	\$	149.99	
09/14/2012	Norton 360 6.0 1-3PC	\$	84.99	[Daughter 1]
09/14/2012	Microsoft Office Home & Student	\$	199.99	[Daughter 1]
	HP G7-2017US Laptop	\$	494.99 ⁸	
09/14/2012	Canon Pixma MX432 Printer ⁹	\$	99.99	[Daughter 1]
08/22/2013	Kindle Fire 7" Tablet	\$	99.00^{8}	[Daughter 1]
03/06/2014	Kindle Fire 7 HD 16GB	\$	119.00^{8}	[Daughter 2]
04/24/2014	Sony MDREX58V Earbuds [x4]	\$	39.96	[Daughter 2]
	Total:	\$2	,131.84	_

There were no associated IDHR invoice vouchers indicating that the State paid for these purchases. Similarly, OEIG investigators confirmed with the State Comptroller that no payments were made related to the account. Records from Staples indicated that IDHR's tax-exempt number was applied to all of the above purchases and no sales tax was thus paid on those purchases.

A May 23, 2014 letter from Staples confirmed the account's closure. The final statement from Staples indicated that the total remaining balance was paid on May 29, 2014.

2. Interview of Ms. Turner Regarding the Staples Account

Ms. Turner said that she completed an application for a Staples Business Credit Card because an IDHR employee needed a special piece of equipment for her job. Ms. Turner acknowledged that she used IDHR's tax-exempt status when applying for the account. Ms. Turner told investigators that she felt that she had the authority as the CFO to open any type of account she wanted in order to request supplies, and said that she felt she did not need permission to do this nor did she seek authorization from anyone else at IDHR. Ms. Turner said she thought that she told Mr. Claps about the account, but she could not recall when or where the conversation took place. Ms. Turner said she did not know why she did not use IDHR's normal supplier, Office Depot, for the purchases made with the Staples account.

⁸ Price reflects applied discounts.

⁹ According to the technical specifications, the Canon Pixma MX432 printer Ms. Turner purchased from Staples in September 2012 uses the type of Canon PG-240 and CL-241 ink cartridges she purchased from Office Depot on November 6, 2013.

¹⁰ OEIG investigators were able to locate a special accommodation request related to the purchase.

Ms. Turner told investigators that after a period of time, Staples called her because the account was inactive and the limit on the account was going to be reduced from \$10,000 to \$500 as a result. Ms. Turner said that she asked the Staples employee to keep the account active. Ms. Turner admitted that she did not tell anyone at IDHR that she was keeping the account active because she did not think it was an issue. Ms. Turner told investigators, "In hindsight, knowing what I know now, I should have just closed it."

Ms. Turner admitted that she ordered personal items online using the IDHR Staples account. She said she paid for any personal items herself with either her personal credit or debit card, and had them sent to a Staples store location near her home rather than to IDHR. When OEIG investigators showed Ms. Turner invoices corresponding to the items listed in the above table, Ms. Turner admitted that the items were personal purchases. Ms. Turner identified the [Daughter 1] and [Daughter 2] listed on the invoices as her daughters and she further said that items purchased for them were personal purchases.

Ms. Turner was asked about the purchase of the Canon printer from Staples in September 2012. Ms. Turner told OEIG investigators that the printer was purchased for a church where her husband is the pastor. Ms. Turner denied that the purchase of Canon ink cartridges from Office Depot on November 6, 2013 was related to the Canon printer she purchased from Staples in September 2012. Ms. Turner also denied that her purchases of laptop bags from Office Depot in 2013 were related to her purchases of laptops from Staples in December 2011 and September 2012.

When investigators questioned Ms. Turner about why IDHR's tax-exempt number was utilized for her personal purchases, Ms. Turner said that was incorrect and instead claimed that she used her husband's tax exemption number from the church when she paid for the items, and that she showed the church's tax-exempt letter when the personal purchases were picked up from Staples. Ms. Turner acknowledged she never contacted Staples to remove the IDHR tax exemption number from the Staples account she used to make these purchases, which was the IDHR account.

3. Interview of Mr. Claps Regarding the Staples Account

Mr. Claps stated that he was not aware that IDHR had a Staples account prior to the allegations IDHR received against Ms. Turner. He said that Ms. Turner should have asked permission before opening the Staples account because he never gave her the authority to open new accounts as CFO, and that he did not authorize Ms. Turner to open this account. Mr. Claps told investigators that he was not aware of any of the purchases that were made using the account.

Mr. Claps informed investigators that when the Staples account was discovered, it was not immediately closed because there was an outstanding balance. Mr. Claps said he told Ms. Turner to pay the outstanding balance, and when she did, IDHR closed the account.

C. Zipcar

OEIG investigators also reviewed documents and conducted interviews regarding the allegation that Ms. Turner used Zipcar for her personal use at IDHR's expense. investigators contacted CMS to ascertain information about the Zipcar program's initiation, rules, and procedures. Investigators also subpoenaed Zipcar for records related to any rentals by IDHR or Ms. Turner. In reviewing those rentals, investigators cross-referenced each rental with Ms. Turner's timesheets, email, and calendars in addition to security logs at each IDHR office location.

1. Process for Using IDHR's Zipcar Account

In 2011, the State entered into a contract with Zipcar to allow State employees to use the rental car service for State business. Employees could register for a Zipcar account, which would allow them to pick up a vehicle from any Zipcar lot when necessary. 11 Zipcar would invoice IDHR monthly for all users. 12 According to Ms. Turner, the employee would have to complete a travel request form prior to using a vehicle. A fiscal employee would then match the invoice with the travel request forms before completing an invoice voucher.

2. Documents Reviewed Regarding Zipcar

OEIG investigators reviewed documents related to IDHR's Zipcar account, including invoices from Zipcar, as well as the IDHR invoice vouchers. The invoices were reviewed in conjunction with Ms. Turner's calendar and email correspondence. Investigators did not identify any occasions where Ms. Turner used Zipcar to pick up items from the aforementioned Staples store. Investigators did identify two instances when Ms. Turner rented a Zipcar at IDHR expense, and it did not appear that she used it for a business purpose.

A Zipcar invoice indicated that Ms. Turner rented an Audi A3 on the evening of Friday, May 11, 2012, and returned it Monday morning, May 14. The Zipcar invoice showed that the car was used for 189 miles, and cost \$129.50. Although the invoice included the notation "SPFD," a transaction log from Central Management Services' Security Section showed that Ms. Turner did not enter the IDHR Springfield office during that time. 13 Ms. Turner's IDHR timesheet for that period did not show that she worked or traveled over the weekend of the car rental, and she did not complete a travel voucher for that time period. Ms. Turner's State calendar did not show any work activity on the weekend of the Zipcar rental, but did list various personal reminders and included a personal appointment on May 12 from 11:00am to 12:00pm.

Ms. Turner's emails suggested that her personal vehicle was being serviced during the time she rented the Zipcar at IDHR expense in May 2012. In an email to Mr. Claps on Friday, May 4, 2012, Ms. Turner said that she had to have her car serviced before leaving on the

¹¹ Zipcar Membership Agreement for State of Illinois Employees, Rules of Vehicle Use.

¹² Zipcar Contract, § 2.2.9.3.

¹³ In addition, the distance between the rental location in Chicago (203 N. LaSalle) and IDHR's Springfield office (222 S. College) is at least 404 miles round trip according to Google Maps, or 215 miles more than the mileage that was put on the car.

following Monday, and in an email dated May 14, 2012, Ms. Turner told an IDHR employee that her car "is not ready from the shop." In addition, documentation that investigators reviewed suggested that Ms. Turner may have been having financial difficulties when she rented the Zipcar in May 2012. For example, on May 14, 2012, Ms. Turner's calendar indicated to send in "delinquent mortgage payment" and her IDHR Bank of America card had a \$400 payment returned for insufficient funds.

Another Zipcar invoice showed that Ms. Turner rented a vehicle from Saturday, July 7, 2012 to Wednesday, July 11, 2012. The usage during that four-day rental totaled 267 miles, and cost \$280. The corresponding IDHR invoice voucher included the names, dates, and purposes for the Zipcar rentals of other IDHR employees, but not Ms. Turner. Ms. Turner's timesheets covering July 7-11, 2012 did not indicate that she worked during that weekend or traveled during the week, and she did not complete a travel voucher for the time period. Ms. Turner's State calendar did not show any work activity on the weekend of the Zipcar rental, and did not indicate any out-of-town travel.

3. Interview of Lynne Turner Regarding Zipcar

When OEIG investigators asked Ms. Turner about the Zipcar program she said that it was mostly used by staff to travel to Springfield, but also for agency-related events. Ms. Turner said that she used Zipcar for travel relating to an IDHR Juneteenth celebration, and for trips to the IDHR Springfield office.¹⁴ Ms. Turner explained that an employee would have to complete a travel request form and Zipcar would invoice the agency directly.

When Ms. Turner was asked about the 189-mile Zipcar rental for May 11-14, 2012 she initially said she could not recall it. Ms. Turner said she remembered getting permission from Mr. Claps to use Zipcar that weekend, but she could not provide any documentation to substantiate it. Later in the interview, Ms. Turner recalled attending a food tasting on the Friday night of the rental and traveling to a florist on Saturday, both related to the Juneteenth celebration. However, Ms. Turner said she could not remember the names or anything about the location of either business. Ms. Turner explained that she did not return the vehicle until Monday because she became ill on Sunday. Ms. Turner added that she also did not travel to Springfield on Monday because of the illness, but she did go to the Chicago office. Ms. Turner denied using the Zipcar because her personal vehicle had mechanical issues, and said she had other personal vehicles at her disposal.

When Ms. Turner was asked about the 267-mile Zipcar rental from July 7-11, 2012 she said that she was returning a platter dish and some stands from the Juneteenth celebration to the caterer. Ms. Turner said she could not recall the name or the location of the caterer. Ms.

¹⁴ The Juneteenth celebration was an event hosted by State employees at the James R. Thompson Center in Chicago involving singers, speakers, and a luncheon. The holiday is celebrated on June 19th each year.

¹⁵ Ms. Turner's calendars for May 11-14, 2012 did not indicate appointments for a food tasting or florist. For Saturday May 12, her Outlook calendar indicated "Get ends trimmed" at 11:00 a.m. and her desk calendar indicated "Girls 1-4 Mt. Olive."

¹⁶ Ms. Turner's calendar did not indicate any appointments for the weekend of July 7-8, 2012. Ms. Turner's calendar for July 9-11, 2012 did not indicate she was traveling for IDHR.

Turner said that Mr. Claps not only was aware she rented the car, but had asked her to return the items.

4. Interview of Rocco Claps Regarding Zipcar

Mr. Claps told investigators that he was told Zipcar would be good for staff traveling to and from Springfield. Mr. Claps stated that around 12 employees used Zipcar, mostly investigators from Springfield. Mr. Claps stated that Ms. Turner was in charge of managing the Zipcar account and would have been the only person monitoring its use.

Mr. Claps said that Ms. Turner never asked him for Earned Equivalent Time for the weekends when she rented a Zipcar, even though generally if she worked 15 minutes past her working day she always asked Mr. Claps for Earned Equivalent Time. ¹⁷ Mr. Claps stated that if she worked on a weekend Ms. Turner would have demanded to be compensated for it, and that when she did work for the Juneteenth celebration she always thought she was "on the clock."

Mr. Claps was informed that Ms. Turner claimed that she had been given permission by Mr. Claps to rent a Zipcar to attend a food tasting event and to meet with a florist for the 2012 Juneteenth celebration. Mr. Claps said that was "absolutely not true." Mr. Claps said that the Juneteenth luncheon involved employees from various State agencies. Mr. Claps explained that IDHR did not purchase flowers or supply food for the Juneteenth celebration. He said that the food was provided by someone other than IDHR and consisted of a very modest soul food catering that would not have required a tasting. Mr. Claps also said he did not give Ms. Turner permission to use Zipcar to return items from the Juneteenth celebration.

D. IDHR Credit Card

OEIG investigators next examined the allegation that Ms. Turner used IDHR's Bank of America credit card for her personal use. Investigators subpoenaed records from the card issuers and from several merchants that appeared repeatedly on the credit card statements, including several hotels, Lake and Wells garage, Jewel-Osco, and Enterprise Rent-A-Car.

IDHR was issued State credit cards serviced by Bank of America in September 2008. The credit cards were previously serviced by Diners Club.

The IDHR policy manual in effect during Ms. Turner's employment with IDHR stated:

Employees who have State issued credit cards are strongly encouraged to restrict the use of these cards to state business. Employees using a State credit card are

¹⁷ Non-union employees who are exempt employees under the Federal Fair Labor Standards Act may request Earned Equivalent Time (paid time off) for hours worked in excess of their standard actual work hours in a work week. While reviewing Ms. Turner's timesheets, investigators verified that Ms. Turner requested Earned Equivalent Time for every quarter-hour over her 37.5 total weekly hours.

responsible for payment of the bills within 30 days of the billing date, whether or not they have been reimbursed for travel expenses. 18

Given that the policy did not prohibit Ms. Turner from using a State credit card for personal purchases, OEIG investigators focused on whether Ms. Turner used a State credit card for personal purchases that were paid for by the State; whether her personal purchases reached the card's limit, making it unavailable for business use; and whether Ms. Turner failed to pay the bill within 30 days of the billing date.

1. Documents Reviewed Regarding IDHR Credit Cards

The OEIG obtained documents from Bank of America and IDHR related to the IDHR credit cards assigned to Ms. Turner. Investigators found that the IDHR credit card account serviced by Diners Club was first used in January 2006 and closed in January 2010. The credit card statements were addressed to Ms. Turner at the IDHR office. The credit card account serviced by Bank of America and assigned to Ms. Turner was opened on September 25, 2008 and closed on July 31, 2012. The initial credit limit was \$7,500. The Cardholder Statements were addressed to Ms. Turner and mailed to her home address on a monthly basis.

i. Personal Purchases

The statements OEIG investigators reviewed showed numerous personal purchases that Ms. Turner appeared to have paid for herself, rather than with State funds. However, investigators identified other purchases made with Ms. Turner's IDHR credit cards, which were paid for with State funds and appeared unusual. Those transactions are discussed below.

An invoice from Crowne Plaza Hotels dated November 7, 2007, signed by Ms. Turner and billed to Ms. Turner's IDHR credit card, indicated that she obtained a Crowne Plaza Executive Club membership for \$139. Investigators also located a corresponding IDHR invoice voucher dated February 25, 2008 showing that the IDHR paid the membership fee. Investigators were unable to determine what benefits Ms. Turner received through this membership, because the program had changed since Ms. Turner became a member.

The statements also included two unusually large charges from the Lake and Wells Garage: \$540 on September 10, 2008 and \$380 on April 21, 2011. According to receipts from the garage, \$14 was the rate for 24 hours. Investigators reviewed the IDHR invoice vouchers submitted for the purchases, as discussed below.

The IDHR invoice voucher for the September 10, 2008 purchase for \$540 indicated that it was for 30 passes for traveling staff's parking for September while they were attending conferences. The invoice voucher was signed by Ms. Turner. IDHR was unable to locate any travel vouchers for staff traveling to Chicago in September 2008 for a conference or training.

¹⁸ IDHR Policies and Procedures Manual, dated February 1, 2008, Chapter IV – Use of State Equipment and Property, Section A – Use of State Equipment and Property, Part 3.

¹⁹ Ms. Turner redacted these transactions on statements she submitted to IDHR, and there were no associated IDHR invoice vouchers indicating that they were paid for with State funds.

The garage did not still possess any records or security footage regarding the use of specific tickets.

The IDHR invoice voucher for the April 21, 2011 purchase for \$380 indicated that it was for 27 staff members to attend a conference on April 21, 2011. IDHR was unable to locate any travel vouchers for staff traveling to Chicago in April 2011. IDHR had trainings in March and May, but staff paid for parking themselves and were reimbursed via travel vouchers.

ii. Examination of Instances When Ms. Turner's Account Exceeded the Credit Limit

Although Ms. Turner was not prohibited from using her IDHR credit card for personal purchases, investigators examined whether she made so many personal purchases that her balance reached or exceeded the card's credit limit, rendering it unavailable for business use. Investigators determined that the account went over the limit in April 2010 and again in April 2011. Ms. Turner made personal purchases in both months, which contributed to exceeding the credit limit for the card.

iii. Late and Insufficient Payments

Investigators also examined whether Ms. Turner paid her IDHR credit card bills within 30 days of the billing date, as required by IDHR policy. The statements for Ms. Turner's account indicated that partial payments were made regularly, but not for the full balance, and the account was regularly past due beginning in November 2008. The statements also show that the last State-related charge was made in April 2011, but Ms. Turner continued to carry a balance each month thereafter, and did not pay the balance in full until July 2012.

2. Interview of Lynne Turner Regarding IDHR Credit Card Purchases

Ms. Turner confirmed that she made personal purchases using IDHR credit cards, but explained that she always made personal payments directly to the credit card companies for those personal purchases. Ms. Turner admitted that she sometimes made late payments, particularly when she did not get paid by IDHR. Ms. Turner stated that she never informed Mr. Claps or Ms. Wanzo that she made these personal purchases, but noted that they both made personal purchase on their IDHR-issued credit cards as well.

Ms. Turner was asked about a Crowne Plaza Executive Club Membership Invoice dated November 6, 2007 for \$139.00. Ms. Turner admitted that she applied for the membership, but said that it was not for personal use. Ms. Turner said that IDHR wanted to host a seminar at the hotel. Ms. Turner told investigators that Mr. Claps was aware of it and that he thought it would be a good idea. Ms. Turner initially explained that she used Crowne Plaza Hotels more often than other hotels because they had a self-serving kitchen and she could make her own food, but she later indicated that she did not use the Crowne Plaza often for business trips.

When Ms. Turner was asked about the purchase of 30 parking passes from the Lake and Wells garage on September 10, 2008 for \$540, she stated that the high amount of parking permits

would have most likely been for an agency-sponsored event. Ms. Turner said that she could not recall purchasing the parking passes, but that it could have been for a Department of Housing and Urban Development (HUD) event. Ms. Turner stated that she did not attend the event or initiate the purchase. Ms. Turner said the items were purchased on the Diner's Club credit card and she never used this card even though her name was attached to the statement.

When asked about the purchase of 20 parking passes for \$380 on April 21, 2011, Ms. Turner said that she could not recall purchasing them, but acknowledged that she signed the invoice youcher.

3. Interview of Rocco Claps Regarding IDHR Credit Card

i. Personal Purchases

Mr. Claps said that the IDHR Diners Club and Bank of America credit cards were for official State travel. Mr. Claps stated that IDHR employees could also use the cards for personal purchases related to the official State travel. Mr. Claps explained that charging a meal while traveling on State business would be an example of a permissible use. Mr. Claps stated he never gave Ms. Turner permission to use the IDHR credit cards to make personal purchases unrelated to State travel.

Mr. Claps admitted that he was not aware that Ms. Turner had applied for a Crowne Plaza Executive Membership and said that he never instructed her to do so for a conference. Mr. Claps stated that he was aware that Ms. Turner would use Crowne Plaza for State travel. Mr. Claps said that staff could receive points or miles on a card when traveling on State business, but IDHR would not pay the membership fees for those programs.

Mr. Claps said that he only became aware of the two large purchases of parking passes after IDHR received the complaint that prompted the internal investigation. Mr. Claps stated that he could not find a reason for Ms. Turner to purchase parking passes on these occasions. Mr. Claps said that when he confronted Ms. Turner about it, she said one was for an all-staff training. However, Mr. Claps said, all the IDHR employees who attended the all-staff training were reimbursed directly for their parking. Mr. Claps said when Springfield staff traveled to Chicago, they would pay for parking themselves and then seek reimbursement via a travel voucher. Mr. Claps said that he never instructed Ms. Turner to purchase large amounts of parking passes for staff parking.

ii. Instances When Ms. Turner's Account Reached or Exceeded the Credit Limit

Mr. Claps remembered that Ms. Turner would occasionally ask to use his State credit card because Ms. Turner's State credit card was "maxed out." Mr. Claps recalled that on one occasion, when IDHR investigators needed to travel to Washington for training, Ms. Turner told him her credit card was "maxed" and she needed to use his to put the hold on the hotel rooms.

iii. Late/Insufficient Payments

Mr. Claps stated he never gave Ms. Turner permission to repay the Bank of America credit card after the required date. Mr. Claps also informed OEIG investigators that it took Ms. Turner about a year to pay off the Bank of America card after the State stopped using them.

E. Petty Cash

Finally, the OEIG examined whether Ms. Turner abused IDHR's petty cash system. IDHR's internal investigation limited its review to records from 2012 to the present. OEIG investigators reviewed petty cash records dating back to 2009, but did not identify any additional abuse of the petty cash system.

IDHR's petty cash system allows employees to obtain reimbursement for out-of-pocket expenditures incurred while carrying out official IDHR business. During Ms. Turner's employment, IDHR policy required staff to submit a vendor's receipt, invoice, or statement with the date and amount of purchase before being reimbursed from petty cash.²⁰ The policy also required all expenditures to be listed on a travel voucher.²¹

1. Documents Reviewed Related to Petty Cash

OEIG investigators reviewed the invoice vouchers for petty cash for Fiscal Years 2010-2014, including all supporting documentation, which were sent to the Comptroller to reimburse the petty cash fund. Investigators also reviewed the Petty Cash Reconciliation Sheets that comprised a running log of the petty cash balance. According to the log, Ms. Turner used petty cash 18 times between July 22, 2011 and October 4, 2013, for a total of \$380.95 in reimbursement.²² The expenditures were largely for parking, office supplies, and taxis. Ms. Turner submitted receipts for all of her expenditures from petty cash, although some of the receipts were illegible and some taxi receipts were incomplete. Ms. Turner failed to submit travel vouchers for any of her petty cash disbursements.²³ Ms. Turner's most expensive taxi fare was for \$25.12 on July 19, 2013 and the receipt submitted by Ms. Turner indicated it was for a "HUD meeting."

2. Interview of Lynne Turner Regarding Petty Cash

Ms. Turner said that IDHR's petty cash system was in place prior to her appointment as CFO. Ms. Turner told OEIG investigators that petty cash was available to all staff who incurred business-related expenses and that employees were required to provide a receipt to verify the expense. Ms. Turner said that [Employee 1] was responsible for the petty cash.

²⁰ IDHR Policies and Procedures Manual, dated February 1, 2008, Chapter V – Fiscal Policies, Section B – Out of Pocket Expenditures.

²¹ *Id*.

²² During that same period, Mr. Claps used it 7 times for a total of \$153.04 and Ms. Wanzo used it 5 times for a total of \$79.80.

²³ Travel vouchers also were not completed for any of the IDHR petty cash disbursements to other employees.

When Ms. Turner was shown a list of her petty cash expenses for 2013 and directed to one for \$25.12 on July 19, 2013, she said that she incurred this expense taking a taxi to a HUD meeting. Ms. Turner said that she was in an IDHR meeting and was called to travel to the HUD meeting to drop off documents, so she asked the taxi to wait for her, and then she returned to the IDHR meeting. Ms. Turner confirmed that she initially paid for the taxi herself and then reimbursed herself using petty cash. Ms. Turner said the amount was higher than usual because she had asked the taxi to wait.

3. Interview of Rocco Claps Regarding Petty Cash

Mr. Claps said that all staff at IDHR could use petty cash, but he learned that it was mostly Ms. Turner who used it. Mr. Claps noted that Ms. Turner claimed to use petty cash on one occasion to pay for a taxi to attend a HUD meeting. Mr. Claps stated that Ms. Turner's taxi cost \$25 and he did not know where she would have gone for a HUD meeting that would cost that much. In addition, Mr. Claps said that Ms. Turner never went to HUD meetings because he went to every meeting with HUD. Mr. Claps added that when he viewed her calendar it did not include a HUD meeting. Mr. Claps said that the only HUD office IDHR was involved with was in downtown Chicago and he always walked to it.

Mr. Claps stated he never gave Ms. Turner the permission to use petty cash for her own personal use.

F. CMS Audits of IDHR

In October 2014, while the OEIG investigation was ongoing, CMS's Division of Internal Audit ordered a fiscal process review of IDHR to identify internal controls surrounding fiscal processes. The report that followed identified several deficiencies in the voucher process and petty cash process. It also made recommendations on how to correct them.

In addition, IDHR made arrangements with CMS for an independent auditor to conduct a forensic audit.²⁴ The audit report issued on June 30, 2015, revealed that Ms. Turner used IDHR's sales tax exemption to make personal purchases at Staples, and to buy ink cartridges from Office Depot for printers not currently or previously in use by IDHR, avoiding paying sales tax on the items. The audit also found that Ms. Turner submitted mileage amounts far in excess of what one would determine to be reasonable. The audit found that Ms. Turner failed to provide sufficient support or receipts on her petty cash disbursements, including for several disbursements for parking at the Lake and Wells garage, which is not an authorized use of petty cash. The audit found that the voucher process had little or no internal controls and there was a lack of separation of duties as well, which allowed Ms. Turner to approve her own expenditures. The total amount of unauthorized expenditures identified by the audit and attributed directly to Ms. Turner was \$2,827.²⁵

²⁴ Sargent Consulting Group, LLC was hired to perform the forensic audit.

²⁵ Excess Travel Voucher Payments (\$2,288); Unauthorized Office Depot Purchases (\$301); Unauthorized Petty Cash Uses (\$238).

The report recommended that IDHR executive management and fiscal staff review the Statewide Accounting Management Systems manual and the State of Illinois Travel Guide, and emphasized the importance of segregating duties to prevent fraud. The report included recommendations of detailed processes for how to handle the petty cash system and voucher processing. In both instances, the auditor recommended that more than one person participate in the process to lower the risk of fraud or error.

G. Changes in IDHR Policies and Practices

In light of the audits and IDHR's internal investigation, OEIG asked IDHR if it had implemented any changes to address the issues that were identified relating to Ms. Turner. OEIG investigators reviewed the IDHR policies that were updated since Ms. Turner's resignation, as well as a January 20, 2016 letter from IDHR Staff Attorney [Attorney] detailing other procedural changes that were not codified into the written policies. Investigators also asked Mr. Claps about what corrective actions IDHR has taken. Mr. Claps acknowledged that there should have been more oversight of Ms. Turner and her actions as CFO.

1. Purchases of Office Supplies

Mr. Claps said that following Ms. Turner's resignation, he revoked all delegation of his signature authority on fiscal matters, and that he began to personally sign every voucher. He said that he also placed [Employee 2] in charge of ordering supplies. Mr. Claps said IDHR implemented a policy requiring more than one person to sign on all three parts of a voucher even if the person has signature authority. Investigators confirmed that IDHR revised its Purchase Order form in September 2014, to require the signatures of the Unit Manager requesting the purchase, a Fiscal Designee, IDHR's Procurement Officer, and Mr. Claps or his designee.

2. Travel Expenses and Zipcar

The OEIG determined that IDHR created an Employee Visit Sign-in log in May 2015, to verify that IDHR employees were traveling to remote locations as indicated on their travel vouchers. In addition, in his January 20, 2016 letter, [Attorney] indicated that IDHR was also implementing a policy in the next several months that would require employees to submit a map printout proving mileage for any travel, to eliminate misrepresentation of mileage on travel vouchers.

Mr. Claps stated that IDHR still has a contract with Zipcar, but that he has directed staff not to use the account.

3. Use of IDHR Credit Cards

Investigators verified that in 2013, IDHR changed its policy with respect to State credit cards to preclude personal use. The new policy states, "Employees who have state issued credit cards are to restrict the use of these cards to State business."²⁷

²⁶ [Redacted]

²⁷ As noted above, the previous policy said employees were "strongly encouraged [emphasis added] to restrict the use of these cards to state business."

4. Petty Cash

Mr. Claps told investigators that reimbursement from petty cash now requires two people's signatures, and that IDHR regularly audits the petty cash receipts. Mr. Claps said petty cash is hardly used anymore, and that he has considered removing it.

IV. ANALYSIS

IDHR's Professional Conduct policy states that the misuse or misappropriation of state property or funds is a severe breach in IDHR's professional standards.²⁸ IDHR's Professional Conduct policy also states that inefficiency, incompetency or negligence in the performance of duties is a breach of IDHR's professional standards.²⁹ Furthermore, although sales to a government body may be exempt from sales tax, it is a crime to evade a sales tax imposed on a person under the Retailers' Occupation Tax Act.³⁰

A. Analysis and Findings with Regard to Lynne Turner's Purchases from Office Depot

Investigators found that the State paid for numerous items Ms. Turner purchased from Office Depot for her personal use, tax-free. For example, Ms. Turner purchased numerous ink cartridges that were not compatible with any printers in IDHR's inventory. Ms. Turner acknowledged that she did purchase ink cartridges for her personal printer, but claimed that she used her personal printer exclusively for State business while she was traveling. Ms. Turner's explanation is not credible. Ms. Turner bought different brands of cartridges for multiple printers, including cartridges that were compatible with the Canon printer she purportedly purchased from Staples for her husband's church less than a year earlier. In addition, in light of Mr. Claps' statement that Ms. Turner did not need to print large quantities of documents while traveling, the sheer volume of cartridges she supposedly purchased for that purpose would be beyond what Ms. Turner's job required.

In addition, it appears that Ms. Turner purchased laptop bags and leather binders for a non-business purpose. Many of these items could not be located. Further, the "Ladies Laptop Tote" that Ms. Turner bought was a gender-specific style that would likely not normally be purchased for an office that has both male and female employees.

Investigators also examined whether Ms. Turner improperly signed Mr. Claps' name on various IDHR vouchers, and approved her own office supply expenditures. However, IDHR Signature Authorization forms indicate that Ms. Turner was permitted to sign for Mr. Claps, and investigators did not identify any documents that Ms. Turner signed without permission. In addition, IDHR did not have a written policy in place at that time that would have prevented Ms. Turner from approving her own expenditures through the use of her signature authority.

²⁸ IDHR Policies and Procedures Manual, dated February 1, 2008, Chapter II – Professional Standards, Section A – Professional Conduct, Part 4.

²⁹ Id. at Chapter II – Professional Standards, Section A – Professional Conduct, Part 12.

³⁰ 86 Ill. Adm. Code 130.2080; 35 ILCS 120/13(b).

There is sufficient evidence to conclude that, at minimum, Ms. Turner purchased printer ink from Office Depot for her own personal use with State funds, tax-free. Therefore, the allegation that Ms. Turner misused State funds for personal purchases from Office Depot in violation of IDHR's Professional Conduct policy is **FOUNDED**.³¹ The allegation that Ms. Turner improperly used IDHR's tax-exempt Office Depot account for personal purchases in violation of the Retailers' Occupation Tax Act is also **FOUNDED**.

B. Analysis and Findings with Regard to Lynne Turner's Staples Purchases

The evidence obtained in this investigation showed that Ms. Turner also used IDHR's tax-exempt Staples account to make numerous non-IDHR related purchases without paying any taxes.

Investigators reviewed all of the invoices, statements, and vouchers related to the Staples account and determined that the account was originally used to purchase items for IDHR, which were all shipped to IDHR's office. Those items all had corresponding IDHR invoice vouchers indicating that they were paid for with State funds. When Ms. Turner used the account for personal purchases she did pay for those items herself. The items identified as personal in nature, such as the laptops, Kindle Fire tablets, and Sony earbuds were all picked up personally by a member of the Turner family and were not associated with any IDHR invoice vouchers.

Ms. Turner opened the Staples account using IDHR's tax exemption for an apparently valid purpose. However, she eventually used the account to buy various personal items tax-free, including a copier, printer, ink, laptops, and Kindle tablets. Ms. Turner admitted that these purchases were personal in nature and told investigators that anything that had her daughters' names on it was personal. She claimed that at least some of the items were for her husband's church and that she used the tax-exemption letter from the church when she bought the items, but records from Staples show that every purchase was made using the IDHR tax-exempt number. In fact, the account remained in the name of IDHR three years after Ms. Turner stopped using it for IDHR purchases and only made purchases for non-IDHR related items. Regardless of whether Ms. Turner in fact purchased these items for herself, her family, or her husband's church, the bottom line is that she used IDHR's account and related tax-exemption to do so, which is inappropriate. Furthermore, the personal nature of the purchases, including Kindle Fire tablets and Sony earbuds, suggests that at least some of the items were not in fact used for the church.

There is insufficient evidence to conclude that Ms. Turner purchased items from Staples for her own personal use with State funds. Therefore, the allegation that Ms. Turner misused State funds for personal purchases from Staples in violation of IDHR's Professional Conduct policy is **UNFOUNDED**. However, there is sufficient evidence to conclude that Ms. Turner used IDHR's tax-exempt status to purchase items from Staples that were not going to be used by IDHR. Therefore, the allegation that Ms. Turner used IDHR's tax-exempt Staples account for

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³¹ The OEIG concludes that an allegation is "founded" when it has determined that there is reasonable cause to believe that a violation of law or policy has occurred, or that there has been fraud, waste, mismanagement, misconduct, nonfeasance, misfeasance, or malfeasance.

non-IDHR related purchases in violation of IDHR's Professional Conduct policy and the Retailers' Occupation Tax Act is **FOUNDED**.

C. Analysis and Findings with Regard to Lynne Turner's Improper Use of Zipcar

The evidence obtained in the OEIG investigation also showed that on two occasions in 2012, Ms. Turner misused State funds by renting Zipcars for her personal use.

Ms. Turner rented a Zipcar for a weekend in May 2012, and drove it 189 miles, costing the State \$129.50. Although Ms. Turner claimed during her interview that she rented the car to go to a food tasting and a florist in preparation for an IDHR Juneteenth celebration, she could not remember the names or even the towns she visited for those errands. In addition, Mr. Claps said that IDHR did not purchase flowers or supply food for the Juneteenth celebration. Although Ms. Turner regularly requested Earned Equivalent Time for every 15 minutes she worked in excess of her normal hours, Ms. Turner's timesheet and calendar did not show that she was working during the weekend of the rental. Nor did she complete a travel voucher for the rental. Moreover, it appears that Ms. Turner's personal vehicle was being serviced during the time she rented the Zipcar at State expense.

In July 2012, Ms. Turner rented a Zipcar for four days, and drove it 267 miles, costing the State \$280. Although Ms. Turner told investigators that she needed the car to return items from the Juneteenth celebration to a caterer, she said she could not recall the name or the location of the caterer. In addition, Mr. Claps said he did not give Ms. Turner permission to use Zipcar for that purpose. Again, Ms. Turner's timesheet did not show that she was working during the first two days of the rental period.

The OEIG concludes that Ms. Turner's statements regarding use of Zipcar in these instances are not credible, as there was no documentation of any IDHR need to use these vehicles. Rather, it appears more likely that she used them for personal matters. Therefore, the allegation that Ms. Turner misused State funds by renting a Zipcar for her personal use in violation of IDHR's Professional Conduct policy is **FOUNDED**.

D. Analysis and Findings with Regard to Lynne Turner's Improper Use of IDHR's Credit Cards

Although the evidence obtained in the investigation showed that Ms. Turner regularly used the IDHR credit cards assigned to her for personal purchases, the IDHR policy in effect at the time Ms. Turner was CFO did not prohibit such personal use as long as she paid for the purchases with her own funds. However, the investigation uncovered several purchases Ms. Turner made with the IDHR credit cards that were paid with State funds and did not appear to have a valid business purpose in violation of IDHR's Professional Conduct policy regarding the misuse or misappropriation of state funds.³² IDHR's Use of State Equipment and Property policy also states that employees are responsible for payment of the bills within 30 days of the

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³² *Id*.

billing date, whether or not they have been reimbursed for travel expenses.³³ On numerous occasions Ms. Turner failed to pay the credit card bills within 30 days of the billing date, as required by IDHR policy.

OEIG investigators uncovered several purchases made with Ms. Turner's IDHR credit cards and paid with State funds that did not have a valid business purpose. First, Ms. Turner used the card for a Crowne Plaza Executive Club Membership that cost \$139, which she claimed was related to an IDHR event at the hotel; however, Mr. Claps had no recollection of ever giving Ms. Turner permission to open such an account or of such an event. In addition, OEIG investigators found two parking garage charges totaling \$920, which Ms. Turner claimed were for passes that were provided to staff and attendees of agency events. However, Mr. Claps was unable to recall any such events where IDHR provided parking passes, IDHR was unable to verify that either of the events occurred, and IDHR could not locate any travel vouchers for staff who supposedly used the parking passes. Therefore, the allegation that Ms. Turner misused State funds by charging personal purchases on IDHR's credit card in violation of IDHR's Professional Conduct policy is **FOUNDED**.

Investigators also determined that on numerous occasions between April 2011 and July 2012, Ms. Turner failed to pay her IDHR credit card bill within 30 days of the billing date, as required by IDHR policy. Indeed, it took Ms. Turner 14 months to pay off her portion of the credit card after it was already 120 days past due, meaning that the card was approximately 540 days past due by the time the balance was paid off. Therefore, the allegation that Ms. Turner violated IDHR policy by failing to pay her IDHR credit card bills within 30 days of the billing date in violation of IDHR's Use of State Equipment and Property policy is **FOUNDED**.

E. Analysis and Findings with Regard to Lynne Turner's Use of Petty Cash

The investigation also uncovered evidence that Ms. Turner abused IDHR's petty cash system. IDHR's Out of Pocket Expenditures policy governing the use of the petty cash account required employees requesting reimbursement from petty cash to submit a travel voucher showing the expenditures, and attach a receipt or invoice.³⁴ OEIG investigators found that Ms. Turner failed to submit travel vouchers for any of the reimbursements she received from IDHR's petty cash account, making it difficult for investigators to determine whether the reimbursements were proper.³⁵ In addition, IDHR's Travel policy states that IDHR only reimburses reasonable authorized expenses incurred in performance of the employee's duties.³⁶ Investigators found that Ms. Turner reimbursed herself \$25.12 from petty cash on July 19, 2013, which she claimed was for a taxi ride to a HUD meeting. However, Mr. Claps said that Ms. Turner did not attend HUD meetings, and that the HUD office is located a short distance from the IDHR office, and would not have cost \$25.12 to travel there in a taxi.

³³ Id. at Chapter IV – Use of State Equipment and Property, Section A – Use of State Equipment and Property, Part

³⁴ *Id.* at Chapter V – Fiscal Policies, Section B – Out of Pocket Expenditures.

³⁵ Travel youchers also were not completed for any of the IDHR petty cash disbursements to other employees.

³⁶ IDHR Policies and Procedures Manual, dated February 1, 2008, Chapter V – Fiscal Policies, Section A – Travel.

Therefore, the allegation that Ms. Turner violated IDHR policy by failing to submit travel vouchers in support of her requests for reimbursement from IDHR petty cash in violation of IDHR's Out of Pocket Expenditures policy is **FOUNDED**. The allegation that Ms. Turner misused State funds by improperly receiving a reimbursement from IDHR petty cash on July 19, 2013 for a non-business purpose in violation of IDHR's Travel policy is **FOUNDED**.

F. Analysis with Regard to IDHR Oversight

Although IDHR's inadequate policies and a lack of oversight by IDHR management allowed Ms. Turner's pattern of abuses to occur and continue over a lengthy period of time, IDHR has taken steps to correct these deficiencies since Ms. Turner's abuses began coming to light. IDHR made numerous policy changes following the internal investigation and resignation of Ms. Turner, including:

- separating the duties of IDHR staff so that no one person can approve their own expenditures;
- discontinuing the use of Zipcar;
- creating an employee sign-in log at both IDHR offices;
- requiring proof of mileage on all travel; and
- restricting the use of State-issued credit cards to State business only.

IDHR also implemented all of the procedural changes that were recommended by the CMS audit. There are now checks and balances in place in several of the areas identified during the investigation, including voucher processing and the petty cash system. In light of the significant efforts IDHR has made to increase oversight and prevent a recurrence of the kind of abuse that took place under Ms. Turner, the OEIG is not making a finding regarding IDHR management's lack of oversight of IDHR accounts, credit cards, and petty cash.

V. FINDINGS AND RECOMMENDATIONS

As a result of its investigation, the OEIG concludes that there is **REASONABLE** CAUSE TO ISSUE THE FOLLOWING FINDINGS:

- ➤ **FOUNDED** Lynne Turner misused State funds by making personal purchases from Office Depot on multiple dates between December 2012 and March 2014, in violation of IDHR's Professional Conduct policy.
- FOUNDED Lynne Turner improperly used IDHR's tax-exempt Office Depot account for personal purchases on multiple dates between December 2012 and March 2014, in violation of the Retailers' Occupation Tax Act.³⁷
- ➤ UNFOUNDED Lynne Turner did not misuse State funds for personal purchases from Staples in violation of IDHR's Professional Conduct policy.

³⁷ The OEIG is not referring the sales tax evasion matter to law enforcement, in light of IDHR's previous referral to the Illinois State Police.

- FOUNDED Lynne Turner improperly used IDHR's tax-exempt Staples account for personal purchases on multiple dates between January 2011 and April 2014, in violation of IDHR's Professional Conduct policy and the Retailers' Occupation Tax Act.
- FOUNDED Lynne Turner misused State funds by renting a Zipcar for her personal use on May 11, 2012 and July 7, 2012, in violation of IDHR's Professional Conduct policy.
- ➤ **FOUNDED** Lynne Turner misused State funds by charging personal purchases on IDHR's credit card on multiple dates between November 2007 and November 2011, in violation of IDHR's Professional Conduct policy.
- FOUNDED Lynne Turner failed to pay her State credit card bills within 30 days of the billing date on multiple occasions between April 2011 and July 2012, in violation of IDHR's Use of State Credit Cards policy.
- FOUNDED Lynne Turner failed to submit travel vouchers for 18 petty cash reimbursements between July 22, 2011 and October 4, 2013 in violation of IDHR's Out of Pocket Expenditures policy.
- ➤ **FOUNDED** Lynne Turner misused State funds by improperly receiving a reimbursement from IDHR petty cash on July 19, 2013 for a non-business purpose, in violation of IDHR's Travel policy.

Based on the findings and Ms. Turner's resignation, the OEIG recommends that:

- IDHR submit a corrected CMS-2 Personnel Position Action Form to the Illinois Department of Central Management Services, changing the final Personnel Action Code of Ms. Turner to BA 121 (Separation No Reinstatement Rights). The OEIG also recommends that a copy of this report be attached to the corrected CMS-2;
- IDHR make efforts to recoup all State funds misappropriated by Ms. Turner during her tenure as IDHR's CFO for personal purchases; and that

The OEIG is also referring this matter to the Illinois Department of Revenue for the collection of all unpaid sales taxes. 38

No further investigative action is needed, and this case is considered closed.

³⁸ See 35 ILCS 120/13(b).

Office of Executive Inspector General Date: October 5, 2016 for the Agencies of the Illinois Governor 69 W. Washington St., Suite 3400

Chicago, IL 60602

By: Dirk De Lor

Assistant Inspector General #143

Joseph Allen Investigator #119



14-01146

Case Number:

Office of Executive Inspector General

for the Agencies of the Illinois Governor www.inspectorgeneral.illinois.gov

OEIG RESPONSE FORM

Case Number: <u>14-01146</u>	Return By: 20 Days of Receipt of Report
Please check the box that applies. (Please	e attach additional materials, as necessary.)
☐ We have implemented all of the OEIG actions taken:	G recommendations. Please provide details as to
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双 We will implement all of the OEIG red We will report to OEIG within <u></u>	ommendations but will require additional time. days from the original return date.
☐ We do not wish to implement any of the as to actions taken, if any, in response to O	he OEIG recommendations. Please provide details EIG recommendations:
M. nol n	Charles O Canacal / Ethica
Signature J	Print Agency and Job Title
Ngozi C. DKorafor	10/21/16
Print Name	Date /



CONFIDENTIAL

January 5, 2017

Margaret Hickey Executive Inspector General

Fallon Opperman Deputy Inspector General & Chief Dirk De Lor Assistant Inspector General

Joseph Allen Investigator

Office of the Executive Inspector General 69 West Washington Street Suite 3400 Chicago, Illinois 60601

Re: OEIG Case No. 14-01146 - Final Summary Report

Dear Executive Inspector General Hickey, Deputy Inspector General Opperman, Assistant Inspector General De Lor, and Investigator Allen:

On October 5, 2016, the Office of the Executive Inspector General ("OEIG") provided a copy of the Final Summary Report (the "Report") for OEIG Case No. 14-01146 to the Illinois Department of Human Rights ("IDHR" or the "Department"). On October 21, 2016, IDHR requested a ninety-day extension to implement the OEIG's recommendations. The Final Summary Report makes the following findings:

As a result of its investigation, the Office of Executive Inspector General ("OEIG") concludes that there is REASONABLE CAUSE TO ISSUE THE FOLLOWING FINDING:

- ➤ FOUNDED Lynne Turner misused State funds by making personal purchases from Office Depot on multiple dates between December 2012 and March 2014, in violation of IDHR's Professional Conduct policy.
- ➤ FOUNDED Lynne Turner improperly used IDHR's tax-exempt Office Depot account for personal purchases on multiple dates between December 2012 and March 2014, in violation of the Retailers' Occupation Tax Act.37

- > UNFOUNDED Lynne Turner did not misuse State funds for personal purchases from Staples in violation of IDHR's Professional Conduct policy.
- ➤ FOUNDED Lynne Turner improperly used IDHR's tax-exempt Staples account for personal purchases on multiple dates between January 2011 and April 2014, in violation of IDHR's Professional Conduct policy and the Retailers' Occupation Tax Act.
- > FOUNDED Lynne Turner misused State funds by renting a Zipcar for her personal use on May 11, 2012 and July 7, 2012, in violation of IDHR's Professional Conduct policy.
- > FOUNDED Lynne Turner misused State funds by charging personal purchases on IDHR's credit card on multiple dates between November 2007 and November 2011, in violation of IDHR's Professional Conduct policy.
- ➤ FOUNDED Lynne Turner failed to pay her State credit card bills within 30 days of the billing date on multiple occasions between April 2011 and July 2012, in violation of IDHR's Use of State Credit Cards policy.
- > FOUNDED Lynne Turner failed to submit travel vouchers for 18 petty cash reimbursements between July 22, 2011 and October 4, 2013 in violation of IDHR's Out of Pocket Expenditures policy.
- > FOUNDED Lynne Turner misused State funds by improperly receiving a reimbursement from IDHR petty cash on July 19, 2013 for a non-business purpose, in violation of IDHR's Travel policy.

Based on the findings and Ms. Turner's resignation, the OEIG recommends that:

> IDHR submit a corrected CMS-2 Personnel Position Action Form to the Illinois Department of Central Management Services, changing the final Personnel Action Code of Ms. Turner to BA 121 (Separation No Reinstatement Rights). The OEIG also recommends that a copy of this report be attached to the corrected CMS-2;

IDHR has already implemented this recommendation by submitting a CMS-2 Personnel Position Action Form to the Illinois Department of Central Management Services, changing the final Personnel Action Code of Ms. Turner to BA 121 (Separation No Reinstatement Rights). The Department attached a copy of the Final Summary Report to the Form. Please find a copy of this documentation attached to this correspondence.

> IDHR make efforts to recoup all State funds misappropriated by Ms. Turner during her tenure as IDHR's CFO for personal purchases; and that

The OEIG is also referring this matter to the Illinois Department of Revenue for the collection of all unpaid sales taxes.

IDHR has and will continue to implement this recommendation to undertake all necessary overtures to recoup all misappropriated funds by Ms. Turner during her tenure as IDHR's CFO for personal purchases. Personal demands have been made of Ms. Turner. Additionally, IDHR has conferred with the Illinois Department of Revenue to determine the amount of unpaid sales taxes owed by Ms. Turner and has been advised that an investigation has been opened concerning this matter and that the investigation is under "audit review." The Department will continue to monitor this investigation in the hopes of ensuring that the State of Illinois ultimately collects all unpaid sales taxes.

No further investigative action is needed, and this case is considered closed.

In sum, to date, the Department has implemented each of the OEIG's recommendations and adopted enhanced best practices in accordance with all applicable statutes, rules, and regulations.

The Department welcomes any further questions that the OEIG might have.

Very truly yours,

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Ngozi C. Okorafor Chief Legal Counsel/Ethics Officer

Enclosures

cc: /

Acting Director Janice Glenn Deputy Director Ryan Dunigan

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IN THE EXECUTIVE ETHICS COMMISSION OF THE STATE OF ILLINOIS

EXECUTIVE ETHICS COMMISSION

IN RE: LYNNE TURNER)	#14-01146
RESPONDENT'S SUGGESTIONS FO	OR REDACTIO	ON / PUBLIC RESPONSE
Please check the appropriate line and sign Commission will not make your response pr	and date beloublic if the red	ow. If no line is checked, the acted report is made public.
Below is my public response. Plear report is also made public; or	se make this re	sponse public if the summary
Below are my suggestions for redable made public.	action. I do no	ot wish for these suggestions to
Respondent's Signature	Aut 2 Date	0,2017
Instructions: Please write or type suggestions for redaction may attach separate documents to this form. Return this	on or a public respo form and any attach	nse on the lines below. If you prefer, you ments to:
Illinois Executive Ethics Commission 401 S. Spring Street, Room 513 Wm. Stratton Building Springfield, IL 62706	¥	,
See at	tached	

February 20, 2017

Chad D. Fornoff
Executive Director
Executive Ethics Commission
401 Spring St
Stratton Building
Springfield, IL 62706

Re: OEIG Report- #14-01146

Dear Mr. Fornoff,

Please find Respondent's suggestions for redaction (separate cover), and my public response below.

I value the work, professionalism, and dedication of the State Offices and Agencies engaged in this report, but with all due respect, I am discouraged and disheartened with the outcome of this report. From the numerous erroneous allegations, only one yielded the correct outcome. With the time, energy and resources exhausted to conclude with a decision that is false, inaccurate, and lies from the Director of IDHR, and faulty in nature, is a waste of time and money for all parties involved.

The combination of a vindictive Director, and the fact that a disgruntled employee can trigger a complaint because she is evading her own discipline action for theft of petty cash, abuse of time and attendance, falsifying her timesheet, and spends countless hours with personal and cell phone calls, lingers with the Directors staff for endless hours in a day, and brags to another employee(name omitted) "*I'm going to get her, before she gets me"*, can be protected as a whistle blower and repeatedly lie and falsify information to initiate and launch these many resources, seems an injustice to me and the process.

I cannot in good conscience accept the decisions and inaccurate findings issued as a final report. As this report is biased, contains erroneous information, it has numerous inconsistencies from the interviews that were not thoroughly evaluated, and gave favoritism to the Director's statement and the whistle blower. To exonerate my name I have obtained legal counsel to have this report redacted in its entirety from public view and will subpoena all interviewed parties who provided false and inaccurate statements, and to rescind the "no reinstatement" from my permanent record.

For your information, I have listed below, some additional information this report failed to reveal:

 When I joined IDHR, I inherited a broken personal portable printer that was used by the previous CFO. Ink cartridges were purchased by the Department for this device for her

use, prior to me using the device. It was acceptable standard procedure, and past practices culture that the Director allowed this to continue. On the day I started work with IDHR the interim CFO was in her downtown hotel room working on ISL budget documents in the same manner I did while traveling back and forth to Springfield. Never did the director articulate a problem with working from our hotels while on travel status. In additional, the Department purchased HP color and black and white ink cartridges for a Charge Processing employee who created case production charts and graphs for the Director, Deputy Director, and Charge Processing Manager, from home on a personal printer, again, neither was that a problem for the Director. Employees using personal equipment for IDHR work is very common and accepted. Laptops, tablets, monitors, USB thumb drives, earplugs, speakers, wireless connectors, and cell phones are commonly used to transact Department work. With those devices comes the cost and expense of charging the device from State electrical ports, IT time and support of the device when there is a malfunction for the work related product, connecting to a state printer, connecting to a state server, State email issues from cell phones, and very often using these devices for off site fact finding conference work by IDHR investigators from the Chicago, Springfield, and Marion offices. Batteries, light bulbs, adapters, power strips, were also purchased to support personal equipment in the director's office. These examples lend way to a double standard, or inaccurate information, per the director's interview. The director also stated not many revisions/changes were necessary to the yearly ISL documents. He obviously wouldn't know the extent of work involved as he delegated all of his duties to other staff to perform and complete for this assignment. The development of this budget document took an average of 2-4 months to create and updates were made constantly throughout the year due to moving State financial targets. For example, while I was on medical leave during Dec 2013-Feb 2014, the director sent ISL documents to my residence, by another IDHR employee, to provide updates and corrections to the documents for the upcoming budget hearings. On another occasion, while on vacation, the director contacted me to have documents printed for him using the same (my personal printer) device. None of these cartridges were for my personal use, but used to conduct IDHR business. Thus the statements from the director in this report don't align with these examples. The other allegation of missing computer bags would not be in my job description or oversight, as equipment was received by the whistle blower of this complaint, and/or Operations Department. The whistle blower had primary control over the keys to the supply room where this merchandise would be delivered and stored. Anything labeled or written "CFO" would have been done so by the whistle blower. A more thorough review should have been done to examine her involvement with this allegation.

• I gladly welcome a conversation and review with the Illinois Department of Revenue, to provide them proof of a non for profit sales tax exemption certificate for the last 20+ years, and the Staples Exemption form and corresponding certificate and then perhaps the accurate conclusion will be reached. I have on 3 different occasions told IDHR of a non for profit sales tax exemption certificate, that is not the Departments, I provided this information to ISP, and lastly to the representatives of OEIG. I literally pulled the notification/certificate from my purse, for the OEIG representative, to show them during the interview and requested that they formally request the document and proof from Staples that it DID exist. Neither of those requests are listed in this report, nor did they follow up to prove one DID exist. The Staples account was opened under the direction

of the Director. The Director also suggested that we consider a Walmart Account, Sam's Club Account, and revolving credit card account to help with purchases for Department needs for outreach events. None of those accounts were opened during my employment.

- Zipcar was never an issue with the director, again his statement was not true. He was a lead sponsor for Juneteenth events and allowed the use of the vehicle to coordinate efforts for the celebrations. Numerous other staff from IDHR (names have been omitted in this document of those staff members) used Zipcar for Juneteenth events, but mine are disallowed, per his statement.
- Director Claps lied in his interview that he had no knowledge of parking garage ticket purchases, for his travel vouchers reimbursed him for the use of his credit card for these same allowed purchase during 2010-2013 for IDHR sponsored events and Juneteenth Celebrations. All parking tickets were used for invited guest and speakers. Additionally staff were allowed to use these prepaid parking tickets if they were on travel status, including the Director's staff, his invited guests, and Executive Committee Members.
- Timely Payment for the state credit card was difficult due to the furlough days program mandated of non-union employees during 2010-2012, thus loss of income made this a challenge, and the elimination of annual increases further complicated timely payment. In addition, the state's financial situation delayed the processing of reimbursement of travel vouchers to all state employees, sometimes by 90-180+ days. The credit card reached its limit due to mandated travel for me from Springfield to Chicago, (expenses incurred were for me and other staff members on my credit card-at the direction of the Director), because reimbursements from the State Comptroller were unpredictable. Any personal items on this credit card were paid for and honored by me.
- During the time in question of these allegations, neither the Comptroller's office nor the external audits found any problems with these transactions. Specially, travel vouchers were never used for support of a petty cash reimbursement. The petty cash reimbursement in question for \$25.12 was not accurately represented in this report. The reimbursement, as I told IDHR, ISP, and OIEG representatives was for a taxi to the HUD downtown to deliver a document to a HUD employee, who granted IDHR authority to access contract funds. The document was needed urgently. I left a meeting at IDHR to deliver the document, asked the taxi driver to wait for me, and then returned to IDHR offices for another meeting with the director. The Director was well informed of the events and instructed me to hand deliver the document to the HUD office. Never did I say I attended a HUD meeting.
- Lastly, the Chief Legal Counsel states on page 3 of her document that "personal demands have been made of Ms. Turner." Again, this is a false state, as no one from IDHR has contacted me after my resignation. Unfortunately, the theme of inaccurate statements continue throughout this report.

My rebuttals could continue and go on and on, I will close with the items listed above, for it seems nearly impossible to have ascertained a favorable or fair outcome for these allegations from the director who would deliberately lie and a whistle blower who is protected. Unfortunately, the breath of these interviews do not encompass truth or accuracy from the parties' interviewed. Perhaps, subpoenaed interviews will reveal accurate responses to those interviewed.

I greatly appreciate your time regarding this matter.

Respectfully,

LM Turner

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